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COMMISSION ON TRANSNATIONAL
CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Twelfth session
Geneva, 7-15 March 1994
Item 2 of the provisional agenda

ADOPTION OF THE AGENDA AND OTHER ORGANIZATIONAL MATTERS

Provisional agenda

1. Election of officers.

2. Adoption of the agenda and other organizational matters.

3. Report of important current developments at the global level.

4. Report of important current developments at the national level.

5. Environmental disclosures: international survey of corporate reporting practices.

6. Accounting for new financial instruments.

7. Accounting for government grants and concessions.

8. Accounting for leases.

9. Provisional agenda for the thirteenth session of the Group.

10. Adoption of the report of the Group on its twelfth session.

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Annotations

1. Election of officers

The proceedings of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting are governed, mutatis mutandis, by the rules of procedure of the Economic and Social Council. Rule 18 thereof provides that the Bureau shall consist of five officers. The Intergovernmental Working Group may therefore wish to elect a Chairman, three Vice-Chairmen and a Rapporteur. Rule 19 prescribes that the Chairman and Vice-Chairmen shall hold office until their successors are elected. They shall be eligible for re-election.

2. Adoption of the agenda and other organizational matters

The provisional agenda and documentation for the twelfth session of the Group were approved by the Commission on Transnational Corporations at the second part of its eighteenth session.

The Group shall, in accordance with rule 13 of the rules of procedure of the Council, adopt the agenda for the session on the basis of the provisional agenda. The Group will also decide on the organization of its work for the session.

3. Review of important current developments at the global level

Documentation

Report of the Secretary-General: review of important current developments at the global level (E/C.10/AC.3/1994/2)

4. Review of important current developments at the national level

Documentation

Report of the Secretary-General: review of important current developments at the national level (E/C.10/AC.3/1994/3)

5. Environmental disclosures: international survey of corporate reporting practices

Documentation

Report of the Secretary-General: environmental disclosures: international survey of corporate reporting practices (E/C.10/AC.3/1994/4)

6. Accounting for new financial instruments

Documentation

Report of the Secretary-General: accounting for new financial instruments (E/C.10/AC.3/1994/5)

7. Accounting for government grants and concessions

Documentation

Report of the Secretary-General: accounting for government grants and concessions (E/C.10/AC.3/1994/6)

8. Accounting for leases

Documentation

Report of the Secretary-General: accounting for leases (E/C.10/AC.3/1994/7)

9. Provisional agenda for the thirteenth session of the Group

The provisional agenda for the thirteenth session of the Group is to be considered by the Commission on Transnational Corporations at its nineteenth session.

10. Adoption of the report of the Group on its twelfth session

The Group will report to the Commission on Transnational Corporations at its twentieth session.